

EXHIBIT 1

-----Original Message-----

From: JonH@playmorebooks.com [mailto:JonH@playmorebooks.com]

Sent: Tuesday, March 06, 2007 4:39 PM

To: Michael Gober

Subject: inventory

Michael,

Following up on our conversation yesterday, it is clear that the inventory on Bosanova is accurate at least with regard to series 275 & 108 as the Whse. is scratching these off of orders and we're losing business daily. Bosanova reflects this. I find it hard to believe that Bosanova is off on the import sku's to the degree (if at all) that it will have any meaningful impact. I don't know why Katherine is advising you that the computer is off and there's more inventory than what we're looking at. All I know at this point is that I'm flagging calls daily from customers that are getting shorted on their orders.

Orders are not being placed by WPC to fill the pipeline and the Out of Stocks are going to escalate to an unmanageable and devastating level **very shortly** unless product is brought in **at once**.

I can guarantee that sku#275 will be out of stock again (after the 118,000 arrive this month) and with nothing currently placed we'll be out of stock for 60 days!

This is going to kill this sku. One of our best.

Sku# 1520 is now basically out of stock (With Almark order today) and nothing currently placed so this will also be out for 60 days!

Sku# 9547 is now basically out of stock.

Sku# 9550 I'm tired of talking about this one as we've discussed it for a month. We'll be out shortly and will be out of stock for 60 days!

Sku# 15400 - If we fill ALL orders in house with the replacement #15260, this cleans out 15260 and leaves nothing. So this sku is now sold out and will be for 45 - 60 days!

Please advise urgently. We do not have the luxury to shut down and perform an inventory count to verify what I know is correct anyway, "waste" another 2 weeks, and watch the out of stocks skyrocket along with angry & departing customers.

Keep in mind what I mentioned yesterday that how we service the customer early in the year (when things are slow) will have a dramatic impact on the business we're awarded for the fall, when the bigger orders come (or not).

Jon

EXHIBIT 2

-----Original Message-----

From: Jon [mailto:JonHorwich@playmorebooks.com]
Sent: Wednesday, March 14, 2007 6:17 AM
To: Michael Gober
Subject: Fw: Orders from WPC/Playmore URGENT URGENT URGENT

Michael

This is now critical as you can see. You keep telling me orders are in the works but nothing seems to happen. Please provide RJB the projections that I provided to you last week. You need to place orders... We are going to lose this printer. I am going to be out of business. You are going to be out of business. Is this your goal?

Jon Horwich
Playmore Inc., Publishers

-----Original Message-----

From: "Joan I. Baldassarre" <jibaldassarre@rjbintl.com>
Date: Wed, 14 Mar 2007 08:22:24
To: <michaelg@waldmanpub.com>, <JonH@playmorebooks.com>
Cc: "Cannon Li" <cannonli@triking.com.hk>, <mike@brightpp.com>, "Raymond Lau" <raymond@triking.com.hk>
Subject: Orders from WPC/Playmore URGENT URGENT URGENT

Dear Michael, Jon:

URGENT URGENT URGENT URGENT

Please note the e-mail received today 3/14/07 from Tri-King (Asia) Ltd. per meeting with Cannon, Raymond, Mike Ko The Bright 3/13/07 . Please urgent advise your comments as time is of the essence. Thank you.

1) RE: Orders from WPC/Playmore

Please note Mike has come to our office and discussed with Cannon and Raymond, he said he was very concerned regarding the projections as WPC/Playmore will advise their projections after the Chinese New Year, so the Bright can have better information to arrange for the workers and production lines. Now, it's about a month after CNY but still we have

nothing from WPC/Playmore which was due from WPC/Playmore this week. Also, Mike found that there is no stock inventory for about one month and the Bright has already stopped all book production as no orders have been received from WPC/Playmore. Please note all the workers at the Bright recognized that there is no orders from WPC/Playmore and they will soon leave the Bright, however, Mike would like to pay more salary to the workers in order to keep them for future use. But it is so difficult as there is no orders and no projections/forecast or stock inventory quantities from WPC/Playmore. The situation is very serious. Please follow up with Michael Gober at WPC and Jon Horwich at Playmore as the consequences will have major impact on WPC/Playmore business/sales as The Bright would not have the people or stock inventory to fulfill WPC/Playmore's customers orders in a timely manner and will cause major delays. Urgent advise how does WPC/Playmore want The Bright to proceed. Thank you.

Best Regards,

Richard

EXHIBIT 3

-----Original Message-----

From: Michael Gober [mailto:michaelg@waldmanpub.com]

Sent: Friday, March 16, 2007 11:33 AM

To: Jon Horwich

Cc: Jerry Cohen; Anne Gober

Subject: Follow up

Jon,

Following up on our earlier conversation, I want to reiterate for you the news about the Waldman family's decision. We are evaluating all options, including speaking to potential buyers of the business.

As a courtesy to you and out of respect for the relationship, the Waldman family is willing for now to help you service your customers on an arm's length basis. The family is also willing to develop new product for you on a project-by-project basis. The attorneys will be sending you a letter with the proposed terms for continuing business, which include an arm's length basis for transactions going forward. You should let us know within 10 days whether you would like our help under these proposed terms.

During this 10 day period, Waldman will be taking a comprehensive physical inventory as is usual during this season, and as strongly suggested by the company's advisors.

You should feel free to reach me at anytime via email or at my office number, (212) 730 9590 x20. Additionally, you will be hearing from Jerry Cohen, of Cohen, Tauber, Spievack & Wagner, LLP very shortly and can reach him at jcohen@ctswlaw.com or (212) 586 5800.

Best regards,

Michael Gober
COO, Waldman Publishing Corp.

EXHIBIT 4

-----Original Message-----

From: Michael Gober [mailto:michaelg@waldmanpub.com]
Sent: Friday, March 16, 2007 3:15 PM
To: michaelg@waldmanpub.com
Subject: Message from Waldman Publishing Corp.

Hello,

This email is notification that as of today all Waldman Publishing Corp. (WPC) orders to ship goods, including WPC orders for Playmore, are being put on hold while we conduct an inventory. We will contact you as soon as we complete our inventory. In the meantime, nothing ordered and/or owned by WPC should be shipped under ANY circumstances whatsoever unless you receive express permission and instruction in writing directly from me.

I understand that there are various WPC orders in process that are about to be shipped or picked up for shipment to Playmore; however, everything is to be put on hold, without exception.

I will follow up with you by phone to discuss this on Monday. I will be sending you this document via fax and registered receipt today.

Best regards,
Michael Gober

EXHIBIT 5

-----Original Message-----

From: JonH@playmorebooks.com [mailto:JonH@playmorebooks.com]
Sent: Friday, March 30, 2007 4:25 PM
To: michaelg@waldmanpub.com
Subject: RE: orders

Michael
See below in response.
Jon

"Michael Gober" <michaelg@waldmanpub.com>

To <JonH@playmorebooks.com>

cc

03/30/2007 06:47 PM

Subject RE: orders

Please respond to <michaelg@waldmanpub.com>
--

Jon,

Where you refer to "orders" I want to clarify that there has been no formal order process between Waldman and Playmore to date. The ordering process has always been completely informal, all shipments are cancelable by the customer as well as by Waldman or Playmore at any time. The bills of lading are the only documentation available to determine what might possibly be construed as an "order" of any sort (although as you know even orders where bills of lading are made available by Playmore to Waldman can and have in the past been cancelled). So, in a good faith effort, Waldman is willing to ship where a bill of lading has been made available by Playmore, if stock inventory is available.

JH - I completely disagree. There has been a very formal order process for well over 25 years. Playmore receives the orders and sends the bill of lading to Waldman, and Waldman ships it.

Prior to the warehouse receiving bill of lading from Playmore we also provide ADV's to Waldman to give the whse. advance notice of a soon to be received order. Waldman in close coordination with Playmore's advise and guidance will stock the Ludlow whse. in anticipation of business to come. The fact that retailers on occasion cancel orders after placed, is not a unique situation to Playmore/Waldman. Retailers, wholesalers, catalogers, etc... all cancel orders.

The bills of lading which we did not include in the spreadsheet are those which Playmore put on hold or where the shipment information is to date still incomplete or we are out of stock. These cannot be considered firm in any sense. Therefore, you can deduce from the absence of a bill of lading on the list which I provided two days ago, which I will attach here again, that such a shipment is rejected until we agree upon terms. Since March 16, Waldman has always expressed its willingness to continue to sell product to Playmore on an arm's length basis going forward as we transition the business to maximize shareholder value.

JH - Again, disagreed. The orders added on the list are all orders in which bill of lading were provided to Ludlow prior to Playmore receiving your attorney's letter late in the evening of 3/16. I see no difference between these orders and the ones on your list and there is no reason that they are not to be part of the agreement entered into on Thursday evening. I have personally

reviewed this list and know that but for perhaps a very few, these orders were not put on hold, the stock IS available, and I have no idea what "the shipment information is to date still incomplete" means. The orders added in blue on my list must be included in shipments going out immediately. The understanding of the agreement was to ship orders where the whse had already received bill of lading. My list is the correct list, not an abbreviated list compiled and edited by you.

Shipments have resumed, but there are delays at the warehouse due to the lack of Internet and new business processes put in place to manage inventory. We'll ship as soon as possible. JH - If shipments have resumed, please send me the ship log for today's shipments by Monday morning so we may review and start advising customers. To ship ASAP, is not acceptable. I don't know what this means and I cannot control customer cancellations with such vague information.

I have yet to receive from you the prices at which you will be selling the shipments, as well as assurance of payment. In terms of faxing ship logs, we are trying to get Internet access restored. Until then, we can fax the logs, likely the following day after approval from the NY office is given. JH - Also, not acceptable. The shipment logs must be sent to Playmore the same day as shipments are made as this is what is used for us to invoice our customers. I must invoice the same day product is shipped, not "likely the following day." I can send the prices to you next week as this information is being assembled. As for payment, Playmore has never given any indication from day 1 of these discussions, or for 30+ years for that matter, that payment would not be made.

JON

I am available to work with you on this, too, if you desire. I can be reached on my office phone or via email.

Michael

-----Original Message-----

From: JonH@playmorebooks.com [mailto:JonH@playmorebooks.com]

Sent: Friday, March 30, 2007 1:08 PM

To: michaelg@waldmanpub.com

Subject: orders

Michael,

I have sent you the following 3 emails;

6:54pm last night - advising Playmore's OK to ship the open orders as requested by your attorney, as per his email, Waldman "is ready to ship."

10:12am this morning - prioritizing the open order list so there's no questions from Ludlow as to which customers need to ship first.

11:06am this morning - asking that daily ship logs be faxed each day instead of the usual email until Ludlow once again has internet access.

I have not had any response or confirmation from you that anything is happening. Has anything shipped today as per your attorney's email suggested? It is unrealistic to ask Playmore to save all of these orders with no communication back from you. Many of the orders on the list had already been cancelled by the customers, and we have spent considerable time today getting them reinstated. I had the confidence & relationship with the customers to do this. Your attorney asked that we confirm all orders are a "GO." We have done that but of course, this can change if we do not have communication back from you as to when these orders will ship. We cannot keep getting them reinstated.

I am available to work with you on this via phone if you desire. I can be reached on my cell phone.

Best

Jon

<u>Orders</u>		
<u>B/L</u>	<u>Customer Name</u>	<u>Playmore Sales Prices</u>
903505	SIMPLY AMAZING	
903694	KNOWLEDGE INDUSTRIES	
903254	CH MARTIN INC.	
898937	GRANITE STORES OF MARTHAS	
903253	BOOK THRIFT	
903646	DOLLAR VALUE/ US DREAMS	
899056	DESERET BOOK	
903694	KNOWLEDGE INDUSTRIES	
903337	ALMARK SALES	
898873	ALMARK SALES	
903693	INDEPENDENT LIVING AIDS	
903690	THE FINKE COMPANY	
903340	PC'S BOOK REVIEW	
903338	BABYLAND	
903309	MILLER PADS AND PAPER	
899010	HUDSON NEWS	
903345	INDEPENDENT LIVING AIDS	
899005	CH MARTIN INC.	
903217	HPB RDC #978	
898999	CH MARTIN INC.	
898939	CNIB - TADC WAREHOUSE	
908090	RUSSIAN ENTERTAINMENT	
898942	WHAT A BARGAIN INC.	
898711	VARIETY WHOLESALERS INC.	
	INVENTORY CONTROLLED	
903270	MERCHANDISING	
903681	BARRY HAHN	
903682	K & L RESALE	
903747	DOLLAR GENERAL DC #96700	
903057	FRIENDLY SALES INC.	
898930	VALLEY WHOLESALE CO.	
898931	VALLEY WHOLESALE CO.	
899025	HY VEE/ CHEROKEE DIV.	
897646	KB DISTRIBUTION CTR	
903730	PA SPORT SHOP & TOY	
903316	DOLLAR WORLD	
903736	CHARLOTTA TUGWELL	
903735	TOM'S TOYS	
903335	WAYSIDE BAZAAR INC.	
903336	WAYSIDE BAZAAR INC.	
903374	CANADA DIRECT IMPORTS LTD	
903342	SIMPLY AMAZING	
903339	U.S. TOY CO.	
903179	DARJAN PRODUCTS LLC	
898179	FAMILY DOLLAR STORES	
897911	FAMILY DOLLAR STORES	
897975	FAMILY DOLLAR STORES	
898178	FAMILY DOLLAR STORES	
903311	DOLLAR PLUS/ WH TRADING	
903757	DOLLAR GENERAL DC #96900	
903756	DOLLAR GENERAL DC #96800	

<u>B/L</u>	<u>Customer Name</u>	<u>Playmore Sales Prices</u>
903758	DOLLAR GENERAL DC 6920	
903748	DOLLAR GENERAL DC #96910	
903635	DOLLAR GENERAL DC #96900	
903637	DOLLAR GENERAL DC #6920	
903634	DOLLAR GENERAL DC #96700	
903504	DOLLAR GENERAL DC #96800	
903636	DOLLAR GENERAL DC #96910	
903746	DOLLAR GENERAL DC #96600	
903631	DOLLAR GENERAL DC #96000	
903632	DOLLAR GENERAL DC #96300	
903656	DOLLAR GENERAL DC #96500	
903754	DOLLAR GENERAL DC #96000	
903755	DOLLAR GENERAL DC #96300	
903633	DOLLAR GENERAL DC #96600	
903747	DOLLAR GENERAL DC #96700	
898180	FAMILY DOLLAR STORES	
898221	FAMILY DOLLAR STORES	
898181	FAMILY DOLLAR STORES	
898182	FAMILY DOLLAR STORES	
898222	FAMILY DOLLAR STORES	
903047	FAMILY DOLLAR STORES	
898667	FAMILY DOLLAR STORES	
898668	FAMILY DOLLAR STORES	
898790	FAMILY DOLLAR STORES	
898875	FAMILY DOLLAR STORES	
898788	FAMILY DOLLAR STORES	
898789	FAMILY DOLLAR STORES	
898814	FAMILY DOLLAR STORES	
898876	FAMILY DOLLAR STORES	
898791	FAMILY DOLLAR STORES	
903649	DOLLAR PROFILE LLC	
903648	DOLLAR PARADISE INC.	
903647	DOLLAR WORKS #80	
903649	DOLLAR PROFILE LLC	
902977	VARIETY WHOLESALERS INC.	
903091	IN AND OUT DISTRIBUTORS	
903092	IN AND OUT DISTRIBUTORS	
903026	VOWELL MARKETPLACE #2	
903024	VOWELL MARKETPLACE #4	
903330	ISLE OF PALM RED & WHITE	
903502	MIDWAY IGA	
903640	OLD TOWN MARKET	
897465	AMSCAN EVERYDAY WAREHOUSE	
903331	DESERET BOOK	
903699	FOLLETT LIBRARY RESOURCES	
903313	FOLLETT LIBRARY RESOURCES	
899026	T.E. & M BEITER INC.	
903692	INDEPENDENT LIVING AIDS	
903711	HPB RDC #960	
903712	CBR/CK 300 PITTSBURG	
895692	KB DISTRIBUTION CTR	
903713	S&S WORLDWIDE	
903734	GREGG'S MARKET PLACE	
903191	DOLLAR GENERAL DC #96700	

B/L	Customer Name	Playmore Sales Prices
903208	DOLLAR GENERAL DC #96300	
897910	FAMILY DOLLAR STORES	
897978	FAMILY DOLLAR STORES	
899037	FAMILY DOLLAR STORES	
903678	VARIETY DISTRIBUTORS INC.	
903741	BJ'S WHOLESALE CLUB	
898704	FAMILY DOLLAR STORES	
898705	FAMILY DOLLAR STORES	
898669	FAMILY DOLLAR STORES	
903695	TEXAS BOOKMAN	
897465	AMSCAN EVERYDAY WAREHOUSE	
903285	DOLLAR TREE STORES	
903292	DOLLAR TREE STORES	
903293	DOLLAR TREE STORES	
903286	DOLLAR TREE STORES	
903287	DOLLAR TREE STORES	
903288	DOLLAR TREE STORES	
903289	DOLLAR TREE STORES	
903290	DOLLAR TREE STORES	
903291	DOLLAR TREE STORES	
903733	HY-VEE #1074	
897651	KB DISTRIBUTION CTR	
897641	KB DISTRIBUTION CTR	
897938	PROFIT PLUS	
897939	PROFIT PLUS	
903282	HY-VEE #1042	
897856	DOVER GIANT EAGLE	
895682	KB DISTRIBUTION CTR	
898924	GROUP SALES INC.	
898925	GROUP SALES INC.	
903344	PATHMARK STORES INC.	
903500	HOBBY LOBBY INC. WHSE #1	
903737	IDEAL GIFTS/DIV FT & G	
903246	FRED DC DUBLIN	
903245	FRED DISTRIBUTION	
903257	SPS CINCINATTI WHSE	
897931	HE BUTT GROCERY CO.	
898287	AMSCAN EVERYDAY WAREHOUSE	
903669	FRED DISTRIBUTION	
903670	FRED DC DUBLIN	
903308	INTERNATIONAL WHOLESALE	
903641	HY-VEE/CHEROKEE DIV	
897591	AMSCAN EVERYDAY WAREHOUSE	
903503	ENCORE SALES LTD	
903180	REGENT PRODUCTS	
Direct Shipments		
PO		
#1083006	ALMARK	
PO #8099	HINKLER	

B/L	Customer Name	Playmore Sales Prices
PO #PY0606926	WS PACIFIC	
PO #IN2WOV, IN2WOW, IN2WJ2	DOLLAR GENERAL	

EXHIBIT 6

-----Original Message-----

From: JonH@playmorebooks.com [mailto:JonH@playmorebooks.com]

Sent: Monday, April 16, 2007 2:42 PM

To: Michael Gober

Subject:

Michael,

As of today, there is a pending litigation between Playmore Inc., Publishers and Waldman Publishing Corp., which, among other things, concerns and affects any monies that may be due and owing between Playmore and Waldman. Moreover, there has not yet been a reconciliation, or "equalization," of costs, expenses, etc., for the year 2006.

Accordingly, at the advice of counsel, since the damages alleged to be suffered by Playmore as a result of Waldman's actions far exceed any monies which may be alleged to be due from Playmore to Waldman, we will await a determination of the Court before there is any transfer of monies in either direction.



Best Regards,
Jon Horwich
President
PLAYMORE INC., PUBLISHERS
58 Main St. Hackensack, NJ. 07601
T. 201.678.2990 F. 201.678.2993
www.playmorebooks.com

EXHIBIT 7

4/19/2007

Log for Outstanding Bills of Lading presented by Playmore prior to March 16			
Total No. of Bills of Lading presented by Playmore		365	
Total No. of Bills of Lading confirmed shipped by Waldman		319	
B/L	Customer Name	Comments	Ship Date
903505	SIMPLY AMAZING	SHIPPED BY WALDMAN	4/5
903694	KNOWLEDGE INDUSTRIES	SHIPPED BY WALDMAN	4/5
903254	CH MARTIN INC.	SHIPPED BY WALDMAN	4/12
898937	GRANITE STORES OF MARTHAS	SHIPPED BY WALDMAN	4/4
903253	BOOK THRIFT	SHIPPED BY WALDMAN	4/3
903646	DOLLAR VALUE/ US DREAMS	SHIPPED BY WALDMAN	4/3
899056	DESERET BOOK	SHIPPED BY WALDMAN	4/6
903337	ALMARK SALES	SHIPPED BY WALDMAN	4/5
898873	ALMARK SALES	SHIPPED BY WALDMAN	4/5
903693	INDEPENDENT LIVING AIDS	SHIPPED BY WALDMAN	4/9
903690	THE FINKE COMPANY	SHIPPED BY WALDMAN	4/4
903340	PC'S BOOK REVIEW	SHIPPED BY WALDMAN	4/10
903338	BABYLAND	SHIPPED BY WALDMAN	4/3
903309	MILLER PADS AND PAPER	SHIPPED BY WALDMAN	4/4
899010	HUDSON NEWS	SHIPPED BY WALDMAN	4/11
903345	INDEPENDENT LIVING AIDS	SHIPPED BY WALDMAN	4/9
899005	CH MARTIN INC.	SHIPPED BY WALDMAN	4/12
903217	HPB RDC #978	SHIPPED BY WALDMAN	4/12
898999	CH MARTIN INC.	SHIPPED BY WALDMAN	4/12
898939	CNIB - TADC WAREHOUSE	SHIPPED BY WALDMAN	4/6
898942	WHAT A BARGAIN INC.	SHIPPED BY WALDMAN	4/3
898711	VARIETY WHOLESALERS INC.	SHIPPED BY WALDMAN	4/9
903270	INVENTORY CONTROLLED MERCHANDISING	SHIPPED BY WALDMAN	4/3
903681	BARRY HAHN	SHIPPED BY WALDMAN	4/5
903682	K & L RESALE	SHIPPED BY WALDMAN	4/4
903747	DOLLAR GENERAL DC #96700	SHIPPED BY WALDMAN	4/13
903057	FRIENDLY SALES INC.	SHIPPED BY WALDMAN	4/3
898930	VALLEY WHOLESALE CO.	SHIPPED BY WALDMAN	4/9
898931	VALLEY WHOLESALE CO.	SHIPPED BY WALDMAN	4/9
899025	HY VEE/ CHEROKEE DIV.	SHIPPED BY WALDMAN	4/9
897646	KB DISTRIBUTION CTR	SHIPPED BY WALDMAN	4/3
903730	PA SPORT SHOP & TOY	SHIPPED BY WALDMAN	4/4
903316	DOLLAR WORLD	SHIPPED BY WALDMAN	4/11
903736	CHARLOTTA TUGWELL	SHIPPED BY WALDMAN	4/3
903735	TOM'S TOYS	SHIPPED BY WALDMAN	4/3
903335	WAYSIDE BAZAAR INC.	SHIPPED BY WALDMAN	4/4
903336	WAYSIDE BAZAAR INC.	SHIPPED BY WALDMAN	4/4
903374	CANADA DIRECT IMPORTS LTD	SHIPPED BY WALDMAN	4/3
903342	SIMPLY AMAZING	SHIPPED BY WALDMAN	4/5
903339	U.S. TOY CO.	SHIPPED BY WALDMAN	4/9
903179	DARJAN PRODUCTS LLC	SHIPPED BY WALDMAN	4/5
898179	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/12
897911	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
897975	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/10
898178	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
903311	DOLLAR PLUS/ WH TRADING	SHIPPED BY WALDMAN	4/11
903757	DOLLAR GENERAL DC #96900	SHIPPED BY WALDMAN	4/5
903756	DOLLAR GENERAL DC #96800	CANCELED BY PLAYMORE	canceled

4/19/2007

<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
903758	DOLLAR GENERAL DC 6920	SHIPPED BY WALDMAN	4/12
903748	DOLLAR GENERAL DC #96910	SHIPPED BY WALDMAN	4/10
903635	DOLLAR GENERAL DC #96900	SHIPPED BY WALDMAN	4/3
903637	DOLLAR GENERAL DC #6920	SHIPPED BY WALDMAN	4/3
903634	DOLLAR GENERAL DC #96700	SHIPPED BY WALDMAN	4/9
903504	DOLLAR GENERAL DC #96800	SHIPPED BY WALDMAN	4/4
903636	DOLLAR GENERAL DC #96910	SHIPPED BY WALDMAN	4/4
903746	DOLLAR GENERAL DC #96600	SHIPPED BY WALDMAN	4/5
903631	DOLLAR GENERAL DC #96000	SHIPPED BY WALDMAN	4/4
903632	DOLLAR GENERAL DC #96300	SHIPPED BY WALDMAN	4/10
903656	DOLLAR GENERAL DC #96500	SHIPPED BY WALDMAN	4/3
903754	DOLLAR GENERAL DC #96000	SHIPPED BY WALDMAN	4/4
903755	DOLLAR GENERAL DC #96300	SHIPPED BY WALDMAN	4/12
903633	DOLLAR GENERAL DC #96600	SHIPPED BY WALDMAN	4/10
898180	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
898221	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/12
898181	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/10
898182	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
898222	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
903047	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
898667	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/6
898668	FAMILY DOLLAR STORES	AWAITING ROUTING	shipping 4/13
898790	FAMILY DOLLAR STORES	AWAITING ROUTING	shipping 4/12
898875	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/13
898788	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/11
898789	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
898814	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/10
898876	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/13
898791	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
903649	DOLLAR PROFILE LLC	SHIPPED BY WALDMAN	4/4
903648	DOLLAR PARADISE INC.	SHIPPED BY WALDMAN	4/3
903647	DOLLAR WORKS #80	SHIPPED BY WALDMAN	4/4
902977	VARIETY WHOLESALERS INC.	AWAITING ROUTING	awaiting routing
903091	IN AND OUT DISTRIBUTORS	SHIPPED BY WALDMAN	4/3
903092	IN AND OUT DISTRIBUTORS	SHIPPED BY WALDMAN	4/3
903026	VOWELL MARKETPLACE #2	SHIPPED BY WALDMAN	4/3
903024	VOWELL MARKETPLACE #4	SHIPPED BY WALDMAN	4/3
903330	ISLE OF PALM RED & WHITE	SHIPPED BY WALDMAN	4/3
903502	MIDWAY IGA	SHIPPED BY WALDMAN	4/3
903640	OLD TOWN MARKET	SHIPPED BY WALDMAN	4/3
897465	AMSCAN EVERYDAY WAREHOUSE	AWAITING ROUTING	shipping 4/19 or sooner
903331	DESERET BOOK	SHIPPED BY WALDMAN	4/6
903699	FOLLETT LIBRARY RESOURCES	SHIPPED BY WALDMAN	4/5
903313	FOLLETT LIBRARY RESOURCES	SHIPPED BY WALDMAN	4/3
899026	T.E. & M BEITER INC.	SHIPPED BY WALDMAN	4/3
903692	INDEPENDENT LIVING AIDS	SHIPPED BY WALDMAN	4/9
903711	HPB RDC #960	SHIPPED BY WALDMAN	4/12
903712	CBR/CK 300 PITTSBURG	SHIPPED BY WALDMAN	4/12
895692	KB DISTRIBUTION CTR	SHIPPED BY WALDMAN	4/4
903713	S&S WORLDWIDE	SHIPPED BY WALDMAN	4/9

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<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
903734	GREGG'S MARKET PLACE	SHIPPED BY WALDMAN	4/12
903191	DOLLAR GENERAL DC #96700	SHIPPED BY WALDMAN	4/4
903208	DOLLAR GENERAL DC #96300	SHIPPED BY WALDMAN	4/3
897910	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/3
897978	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/3
899037	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/3
903678	VARIETY DISTRIBUTORS INC.	SHIPPED BY WALDMAN	4/4
903741	BJ'S WHOLESALE CLUB	SHIPPED BY WALDMAN	4/4
898704	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/10
898705	FAMILY DOLLAR STORES	SHIPPED BY WALDMAN	4/9
898669	FAMILY DOLLAR STORES	AWAITING ROUTING	shipping 4/12
903695	TEXAS BOOKMAN	SHIPPED BY WALDMAN	4/11
903285	DOLLAR TREE STORES #99001	SHIPPED BY WALDMAN	4/10
903292	DOLLAR TREE STORES #99008	SHIPPED BY WALDMAN	4/5
903293	DOLLAR TREE STORES #99010	SHIPPED BY WALDMAN	4/3
903286	DOLLAR TREE STORES #99002	SHIPPED BY WALDMAN	4/5
903287	DOLLAR TREE STORES #99003	AWAITING ROUTING	awaiting pickup
903288	DOLLAR TREE STORES #99004	SHIPPED BY WALDMAN	4/4
903289	DOLLAR TREE STORES #99005	SHIPPED BY WALDMAN	4/5
903290	DOLLAR TREE STORES #99006	SHIPPED BY WALDMAN	4/9
903291	DOLLAR TREE STORES #99007	SHIPPED BY WALDMAN	4/3
903733	HY-VEE #1074	SHIPPED BY WALDMAN	4/4
897651	KB DISTRIBUTION CTR	SHIPPED BY WALDMAN	4/4
897641	KB DISTRIBUTION CTR	SHIPPED BY WALDMAN	4/4
897938	PROFIT PLUS	SHIPPED BY WALDMAN	4/4
897939	PROFIT PLUS	SHIPPED BY WALDMAN	4/4
903282	HY-VEE #1042	SHIPPED BY WALDMAN	4/4
897856	DOVER GIANT EAGLE	SHIPPED BY WALDMAN	4/4
895682	KB DISTRIBUTION CTR	SHIPPED BY WALDMAN	4/4
898924	GROUP SALES INC.	SHIPPED BY WALDMAN	4/10
898925	GROUP SALES INC.	SHIPPED BY WALDMAN	4/10
903344	PATHMARK STORES INC.	SHIPPED BY WALDMAN	4/12
903500	HOBBY LOBBY INC. WHSE #1	SHIPPED BY WALDMAN	4/12
903737	IDEAL GIFTS/DIV FT & G	SHIPPED BY WALDMAN	4/12
903246	FRED DC DUBLIN	SHIPPED BY WALDMAN	4/9
903245	FRED DISTRIBUTION	SHIPPED BY WALDMAN	4/9
903257	SPS CINCINNATI WHSE	PENDING	
897931	HE BUTT GROCERY CO.	SHIPPED BY WALDMAN	4/12
898287	AMSCAN EVERYDAY WAREHOUSE	SHIPPED BY WALDMAN	4/10
903669	FRED DISTRIBUTION	SHIPPED BY WALDMAN	4/9
903670	FRED DC DUBLIN	SHIPPED BY WALDMAN	4/9
903308	INTERNATIONAL WHOLESALE	SHIPPED BY WALDMAN	4/5
903641	HY-VEE/CHEROKEE DIV	CANCELED BY PLAYMORE	
897591	AMSCAN EVERYDAY WAREHOUSE	SHIPPED BY WALDMAN	4/10
903503	ENCORE SALES LTD	SHIPPED BY WALDMAN	4/13
903180	REGENT PRODUCTS	SHIPPED BY WALDMAN	4/11

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<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
898947	MERCHANTS DIST INC.	SHIPPED BY WALDMAN	4/3
903273	ALLIED SUPPLY CO.	SHIPPED BY WALDMAN	4/11
903676	S&S WORLDWIDE	SHIPPED BY WALDMAN	4/9
903677	S&S WORLDWIDE	SHIPPED BY WALDMAN	4/9
903090	RUSSIAN ENTERTAINMENT	SHIPPED BY WALDMAN	4/4
903731	LEVY HOME ENTERTAINMENT	SHIPPED BY WALDMAN	4/9
MANIFEST	JC PENNEY	SHIPPED BY WALDMAN	4/6
903666	AC MOORE	SHIPPED BY WALDMAN	4/5
903323	AC MOORE	SHIPPED BY WALDMAN	4/5
898809	AC MOORE	SHIPPED BY WALDMAN	4/5
898846	AC MOORE	SHIPPED BY WALDMAN	4/5
898820	AC MOORE	SHIPPED BY WALDMAN	4/5
898870	AC MOORE	SHIPPED BY WALDMAN	4/5
898851	AC MOORE	SHIPPED BY WALDMAN	4/5
898852	AC MOORE	SHIPPED BY WALDMAN	4/5
898830	AC MOORE	SHIPPED BY WALDMAN	4/5
898834	AC MOORE	SHIPPED BY WALDMAN	4/5
898847	AC MOORE	SHIPPED BY WALDMAN	4/6
898858	AC MOORE	SHIPPED BY WALDMAN	4/6
898853	AC MOORE	SHIPPED BY WALDMAN	4/5
903324	AC MOORE	SHIPPED BY WALDMAN	4/9
903358	AC MOORE	SHIPPED BY WALDMAN	4/9
903300	AC MOORE	SHIPPED BY WALDMAN	4/9
903235	AC MOORE	SHIPPED BY WALDMAN	4/9
903237	AC MOORE	SHIPPED BY WALDMAN	4/9
903240	AC MOORE	SHIPPED BY WALDMAN	4/6
903231	AC MOORE	SHIPPED BY WALDMAN	4/6
903232	AC MOORE	SHIPPED BY WALDMAN	4/9
903242	AC MOORE	SHIPPED BY WALDMAN	4/6
902158	AC MOORE	SHIPPED BY WALDMAN	4/9
903094	AC MOORE	SHIPPED BY WALDMAN	4/6
903163	AC MOORE	SHIPPED BY WALDMAN	4/6
903164	AC MOORE	SHIPPED BY WALDMAN	4/6
902156	AC MOORE	SHIPPED BY WALDMAN	4/6
902157	AC MOORE	SHIPPED BY WALDMAN	4/6
903158	AC MOORE	SHIPPED BY WALDMAN	4/6
903162	AC MOORE	SHIPPED BY WALDMAN	4/6
903168	AC MOORE	SHIPPED BY WALDMAN	4/6
903072	AC MOORE	SHIPPED BY WALDMAN	4/6
903202	AC MOORE	SHIPPED BY WALDMAN	4/6
903203	AC MOORE	SHIPPED BY WALDMAN	4/6
903204	AC MOORE	SHIPPED BY WALDMAN	4/6
903201	AC MOORE	SHIPPED BY WALDMAN	4/6
903194	AC MOORE	SHIPPED BY WALDMAN	4/6
903198	AC MOORE	SHIPPED BY WALDMAN	4/10
903357	AC MOORE	SHIPPED BY WALDMAN	4/6
903013	AC MOORE	CANCELED BY PLAYMORE	
898865	AC MOORE	CANCELED BY PLAYMORE	
898848	AC MOORE	CANCELED BY PLAYMORE	
898703	AC MOORE	CANCELED BY PLAYMORE	
903701	AC MOORE	SHIPPED BY WALDMAN	4/10
903705	AC MOORE	SHIPPED BY WALDMAN	4/11
903700	AC MOORE	SHIPPED BY WALDMAN	4/9
903704	AC MOORE	SHIPPED BY WALDMAN	4/11

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<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
903716	AC MOORE	SHIPPED BY WALDMAN	4/9
903717	AC MOORE	SHIPPED BY WALDMAN	4/11
903718	AC MOORE	SHIPPED BY WALDMAN	4/12
903719	AC MOORE	SHIPPED BY WALDMAN	4/9
903720	AC MOORE	SHIPPED BY WALDMAN	4/10
903721	AC MOORE	SHIPPED BY WALDMAN	4/9
903749	AC MOORE	SHIPPED BY WALDMAN	4/10
903745	AC MOORE	SHIPPED BY WALDMAN	4/12
903004	AC MOORE	SHIPPED BY WALDMAN	4/6
903007	AC MOORE	SHIPPED BY WALDMAN	4/9
903009	AC MOORE	SHIPPED BY WALDMAN	4/9
903033	AC MOORE	SHIPPED BY WALDMAN	4/9
903041	AC MOORE	SHIPPED BY WALDMAN	4/9
903040	AC MOORE	SHIPPED BY WALDMAN	4/9
903044	AC MOORE	SHIPPED BY WALDMAN	4/9
903043	AC MOORE	SHIPPED BY WALDMAN	4/9
903321	AC MOORE	SHIPPED BY WALDMAN	4/9
903327	AC MOORE	SHIPPED BY WALDMAN	4/9
903326	AC MOORE	SHIPPED BY WALDMAN	4/6
903325	AC MOORE	SHIPPED BY WALDMAN	4/9
903233	AC MOORE	SHIPPED BY WALDMAN	4/11
903239	AC MOORE	SHIPPED BY WALDMAN	4/10
903238	AC MOORE	SHIPPED BY WALDMAN	4/11
903236	AC MOORE	SHIPPED BY WALDMAN	4/10
903294	AC MOORE	SHIPPED BY WALDMAN	4/11
903295	AC MOORE	SHIPPED BY WALDMAN	4/11
903506	AC MOORE	SHIPPED BY WALDMAN	4/10
903508	AC MOORE	SHIPPED BY WALDMAN	4/10
903509	AC MOORE	SHIPPED BY WALDMAN	4/10
903510	AC MOORE	SHIPPED BY WALDMAN	4/11
903663	AC MOORE	SHIPPED BY WALDMAN	4/10
903664	AC MOORE	SHIPPED BY WALDMAN	4/11
903655	AC MOORE	SHIPPED BY WALDMAN	4/10
903683	AC MOORE	SHIPPED BY WALDMAN	4/10
903684	AC MOORE	SHIPPED BY WALDMAN	4/9
903685	AC MOORE	SHIPPED BY WALDMAN	4/10
903687	AC MOORE	SHIPPED BY WALDMAN	4/11
903686	AC MOORE	SHIPPED BY WALDMAN	4/10
903688	AC MOORE	SHIPPED BY WALDMAN	4/9
903328	AC MOORE	SHIPPED BY WALDMAN	4/12
903703	AC MOORE	SHIPPED BY WALDMAN	4/10
903702	AC MOORE	SHIPPED BY WALDMAN	4/9
903069	AC MOORE	SHIPPED BY WALDMAN	4/11
903068	AC MOORE	SHIPPED BY WALDMAN	4/11
903067	AC MOORE	SHIPPED BY WALDMAN	4/11
903042	AC MOORE	SHIPPED BY WALDMAN	4/10
903038	AC MOORE	SHIPPED BY WALDMAN	4/9
903037	AC MOORE	SHIPPED BY WALDMAN	4/11
903036	AC MOORE	SHIPPED BY WALDMAN	4/11
903034	AC MOORE	SHIPPED BY WALDMAN	4/11
903045	AC MOORE	SHIPPED BY WALDMAN	4/9
903157	AC MOORE	SHIPPED BY WALDMAN	4/10
903093	AC MOORE	SHIPPED BY WALDMAN	4/10
903166	AC MOORE	SHIPPED BY WALDMAN	4/11

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<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
903161	AC MOORE	SHIPPED BY WALDMAN	4/10
903160	AC MOORE	SHIPPED BY WALDMAN	4/11
903159	AC MOORE	SHIPPED BY WALDMAN	4/11
903165	AC MOORE	SHIPPED BY WALDMAN	4/11
903360	AC MOORE	SHIPPED BY WALDMAN	4/11
903359	AC MOORE	SHIPPED BY WALDMAN	4/11
903354	AC MOORE	SHIPPED BY WALDMAN	4/10
903355	AC MOORE	SHIPPED BY WALDMAN	4/11
903356	AC MOORE	SHIPPED BY WALDMAN	4/11
903349	AC MOORE	SHIPPED BY WALDMAN	4/10
903241	AC MOORE	SHIPPED BY WALDMAN	4/10
903244	AC MOORE	SHIPPED BY WALDMAN	4/9
903230	AC MOORE	SHIPPED BY WALDMAN	4/12
898998	AC MOORE	SHIPPED BY WALDMAN	4/6
898996	AC MOORE	SHIPPED BY WALDMAN	4/6
898985	AC MOORE	SHIPPED BY WALDMAN	4/6
899018	AC MOORE	SHIPPED BY WALDMAN	4/6
899019	AC MOORE	SHIPPED BY WALDMAN	4/6
902134	AC MOORE	SHIPPED BY WALDMAN	4/6
902135	AC MOORE	SHIPPED BY WALDMAN	4/6
902136	AC MOORE	SHIPPED BY WALDMAN	4/6
903016	AC MOORE	SHIPPED BY WALDMAN	4/6
903014	AC MOORE	SHIPPED BY WALDMAN	4/6
903015	AC MOORE	SHIPPED BY WALDMAN	4/6
902998	AC MOORE	SHIPPED BY WALDMAN	4/6
903002	AC MOORE	SHIPPED BY WALDMAN	4/5
903003	AC MOORE	SHIPPED BY WALDMAN	4/5
903000	AC MOORE	SHIPPED BY WALDMAN	4/5
902999	AC MOORE	SHIPPED BY WALDMAN	4/5
903197	AC MOORE	SHIPPED BY WALDMAN	4/10
903199	AC MOORE	SHIPPED BY WALDMAN	4/11
903200	AC MOORE	SHIPPED BY WALDMAN	4/10
903205	AC MOORE	SHIPPED BY WALDMAN	4/10
903196	AC MOORE	SHIPPED BY WALDMAN	4/10
			shipping
903169	AC MOORE	AWAITING ROUTING	4/13
903071	AC MOORE	SHIPPED BY WALDMAN	4/10
903070	AC MOORE	SHIPPED BY WALDMAN	4/11
898863	AC MOORE	SHIPPED BY WALDMAN	4/5
898849	AC MOORE	SHIPPED BY WALDMAN	4/6
898838	AC MOORE	SHIPPED BY WALDMAN	4/5
898831	AC MOORE	SHIPPED BY WALDMAN	4/6
898864	AC MOORE	SHIPPED BY WALDMAN	4/5
898837	AC MOORE	SHIPPED BY WALDMAN	4/6
898835	AC MOORE	SHIPPED BY WALDMAN	4/6
898832	AC MOORE	SHIPPED BY WALDMAN	4/5
898839	AC MOORE	SHIPPED BY WALDMAN	4/5
898827	AC MOORE	SHIPPED BY WALDMAN	4/5
898828	AC MOORE	SHIPPED BY WALDMAN	4/5
898829	AC MOORE	SHIPPED BY WALDMAN	4/5
898822	AC MOORE	SHIPPED BY WALDMAN	4/5
898868	AC MOORE	SHIPPED BY WALDMAN	4/5
898840	AC MOORE	SHIPPED BY WALDMAN	4/5
898836	AC MOORE	SHIPPED BY WALDMAN	4/6

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<u>B/L</u>	<u>Customer Name</u>	<u>Comments</u>	<u>Ship Date</u>
898860	AC MOORE	SHIPPED BY WALDMAN	4/6
898877	AC MOORE	SHIPPED BY WALDMAN	4/6
898850	AC MOORE	SHIPPED BY WALDMAN	4/6
898819	AC MOORE	SHIPPED BY WALDMAN	4/6
898912	AC MOORE	SHIPPED BY WALDMAN	4/6
898913	AC MOORE	SHIPPED BY WALDMAN	4/6
898894	AC MOORE	SHIPPED BY WALDMAN	4/6
898961	AC MOORE	SHIPPED BY WALDMAN	4/6
898963	AC MOORE	SHIPPED BY WALDMAN	4/6
898981	AC MOORE	SHIPPED BY WALDMAN	4/6
903665	AC MOORE	SHIPPED BY WALDMAN	4/5
7386-7397	AC MOORE MANIFEST	SHIPPED BY WALDMAN	4/12
885790	ALMARK SALES & IMPORTS	NO PRODUCT	
893989	ALMARK SALES & IMPORTS	AWAITING ROUTING	
898551	REGENT PRODUCTS	SHIPPED BY WALDMAN	4/12
903301	FOUR SEASONS	NO PRODUCT	
897308	IMAGINE NATION BOOKS	NO PRODUCT	
895721	VARIETY WHOLESALERS INC.	CANCELED BY PLAYMORE	
903650	H.E. BUTT GROCERY CO.	PENDING	
898826	REGENT PRODUCTS	SHIPPED BY WALDMAN	4/12
903213	SPECIAL THOUGHTS	ON HOLD PER PLAYMORE	
903497	JENNIFER DRAGOVICH / DOLLARDAYS	SHIPPED BY WALDMAN	4/5
903689	GINA MARIANI / DOLLARDAYS	SHIPPED BY WALDMAN	4/5
903707	ROSE SAUNDERS / DOLLARDAYS	SHIPPED BY WALDMAN	4/6
903706	RUTH GARCIA / DOLLARDAYS	SHIPPED BY WALDMAN	4/5
903708	HEATHER SPYRA / DOLLARDAYS	SHIPPED BY WALDMAN	4/6
903709	MARJORIE RICHTER / DOLLAR DAYS	SHIPPED BY WALDMAN	4/6
903710	JINAN ALSAMMARIE / DOLLARDAYS	SHIPPED BY WALDMAN	4/5
895826	NEWSWEST C/O ACCULOGIX	ON HOLD PER PLAYMORE	
895805	THUNDER BAY CENTRAL NEWS	ON HOLD PER PLAYMORE	
895804	TECK NEWS AGENCY KIRKLAND	ON HOLD PER PLAYMORE	
895803	SUDBURY NEWS SERVICE	ON HOLD PER PLAYMORE	
895802	SUDBURY NEWS SERVICE	ON HOLD PER PLAYMORE	
895801	BENJAMIN NEWS MONTREAL	ON HOLD PER PLAYMORE	
895800	BENJAMIN NEWS MONTREAL	ON HOLD PER PLAYMORE	
895799	METRO NEWS/NTL BOOK SVC	ON HOLD PER PLAYMORE	
895798	METRO NEWS/NTL BOOK SVC	ON HOLD PER PLAYMORE	
895797	MONAHAN AGENCY VERNON	ON HOLD PER PLAYMORE	
895796	MONAHAN AGENCY VERNON	ON HOLD PER PLAYMORE	
895795	NEWSGROUP HALIFAX	ON HOLD PER PLAYMORE	
895794	NEWSGROUP HALIFAX	ON HOLD PER PLAYMORE	
895793	NEWSGROUP VANCOUVER	ON HOLD PER PLAYMORE	
895792	NEWSGROUP VANCOUVER	ON HOLD PER PLAYMORE	
895791	NEWSGROUP VERNON	ON HOLD PER PLAYMORE	
895790	NEWSGROUP VERNON	ON HOLD PER PLAYMORE	
895788	NEWSWEST C/O ACCULOGIX	ON HOLD PER PLAYMORE	
898566	NEWSWEST C/O ACCULOGIX	ON HOLD PER PLAYMORE	
898560	BENJAMIN NEWS MONTREAL	SHIPPED BY WALDMAN	4/9
898564	NEWSGROUP VANCOUVER	ON HOLD PER PLAYMORE	
898563	NEWSGROUP HALIFAX	ON HOLD PER PLAYMORE	
898567	SUDBURY NEWS SERVICE	ON HOLD PER PLAYMORE	
898565	NEWSGROUP VERNON	ON HOLD PER PLAYMORE	
898562	MONAHAN AGENCY VERNON	ON HOLD PER PLAYMORE	
898561	METRO NEWS/NTL BOOK SVC	ON HOLD PER PLAYMORE	

EXHIBIT 8

-----Original Message-----

From: Joan I. Baldassarre [mailto:jibaldassarre@rjbintl.com]

Sent: Friday, March 30, 2007 12:57 PM

To: nick_kp@rad.net.id; michaelg@waldmanpub.com

Subject: Your 3/30/07 e-mail

Dear Nicholas, Mega:

1) RE: Telephone Call

Did you speak to Jon Horwich last night 3/29/07? Advise.

2) RE: Dollar General

Noted.

Debit note noted

Nicholas I want to remind you that you will have to send the original documents to WPC and since this is a direct shipment you will only have to send the invoice, packing list and bill of lading and of course also the Shipment Advise as Playmore will have to make up their own invoice and packing list on Playmore's letterhead to send to Dollar General. Confirm your understanding.

3) RE: WPC Stock Inventory report and updated shipment log

Confirm receipt.

Nicholas do not send any report to WPC send ALL reports to RJB and we will re-forward to WPC until further notice. Confirm all clear.

For your information all reports should be addressed to Michael Gober and Nichole Simms **NOT** Anne Gober as Anne is NOT actively involved so remove Ann's name from all WPC reports . Confirm. Thank you.

Best regards,
Richard/Joan

EXHIBIT 9

PROSKAUER ROSE LLP

1585 Broadway
New York, NY 10036-8299
Telephone 212.969.3000
Fax 212.969.2900

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BOCA RATON
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Jenifer deWolf Paine
Senior Counsel

Direct Dial 212.969.3016
jpaine@proskauer.com

March 14, 2007

By Fax: (212) 730-9525
And First Class Mail

Michael Gober
Waldman Publishing Corporation
570 Seventh Avenue, Suite 800
New York, NY 10018

Re: Copyright Issues

Dear Michael:

You have asked for clarification on the respective rights of Waldman and Playmore with regard to the copyrights in certain works.

First, we understand that you are primarily concerned with recent works, and that these recent works were created for Waldman by independent contractors pursuant to a written agreement signed by both parties that (a) provides that the works are created as works made for hire; and (b) also contains a "back-up" assignment. We also understand that Playmore had no role whatsoever in the development of the works. As a result, and based on these facts, ownership of these works either initially vested with Waldman (as a work made for hire) or was transferred to Waldman (via the assignment).

Note that joint owners of a work are each legally entitled to grant non-exclusive licenses to the work without the other's consent.¹ The only duty joint owners have to each other is to account for the other owner's share of the profits from any exploitation.² But one joint owner cannot

¹ See Nimmer on Copyright, §6.10[A] ("Because one joint owner cannot be liable for copyright infringement to another joint owner, for the reason that one cannot infringe his own copyright, it follows that a joint owner may, without obtaining the consent of the other joint owners, either exploit the work himself, or grant a non-exclusive license to third parties." (citations omitted)).

² See Nimmer on Copyright, §6.12[A] ("the prevailing rule is that a joint owner is under a duty to account to the other joint owners of the work for a ratable share of the profits realized from the use of the work."

PROSKAUER ROSE LLP

Michael Gober
 March 14, 2007
 Page 2

stop another joint owner from exploiting the work (because you cannot infringe your own copyright).

Nonetheless, Playmore is not a joint owner of these works. Because ownership either initially vested with Waldman, or was transferred to Waldman by the authors, and because Playmore had no role whatsoever in the creation of the works by which it could claim authorship status, in order for Playmore to have acquired an ownership interest Waldman would have had to convey such an ownership interest to Playmore *in writing*.³ We understand that no such writing exists.

We understand that Waldman and Playmore, pursuant to an un-written arrangement, have been sharing profits and expenses for many years. This would not result in the transfer of any ownership interest in the copyrights to Playmore. Simply "paying" for a work does not result in a transfer of ownership;⁴ as set forth above, such a transfer needs to be in writing.

We also understand that Waldman and Playmore have been jointly identified as the owners of the copyright in the copyright notices that appeared in the works. This would also not result in a transfer of any ownership interest in the copyrights to Playmore, because this does not meet the requirements for a written transfer – a written transfer has to be signed by the owner of the copyright.⁵ However, it *might* give rise to a defense of estoppel if Waldman were ever to sue Playmore for infringement – i.e., Playmore could argue that Waldman is estopped from asserting a claim of infringement against it by virtue of its long-standing course of conduct, particularly by identifying Playmore as a co-owner in the copyright notice. Note that you have not asked us to, nor have we, conducted an analysis of whether such an argument of estoppel would be viable.

In addition to the possibility of an estoppel defense, Playmore could argue that the circumstances and course of conduct have resulted in an implied non-exclusive license to Playmore to use the works.⁶ Note that you have not asked us to, nor have we, conducted an

³ See 17 U.S.C. § 204(a) ("A transfer of copyright ownership, other than by operation of law, is not valid unless an instrument of conveyance, or a note or memorandum of the transfer, is in writing and signed by the owner of the rights conveyed or such owner's duly authorized agent." Note that a transfer by "operation of law" is generally understood to refer to matters such as bankruptcy or probate. See Nimmer on Copyright, § 10.03[A][6].

⁴ See, e.g., *Playboy Enterprises, Inc. v. Dumas*, 53 F.3d 549, 564 (2d Cir. 1995).

⁵ See 17 U.S.C. § 204(a).

⁶ See Nimmer on Copyright, § 10.03[A][7] (nonexclusive licenses may "be implied by conduct" when "the totality of the parties' conduct indicates an intent to grant such permission, the result is a non-exclusive license." (citations omitted).

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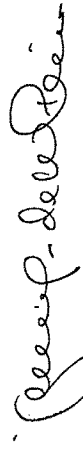
Michael Gober
March 14, 2007
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analysis of whether such an argument of an implied non-exclusive license to Playmore would be viable.

Regardless of whether Playmore could be successful in raising these various arguments, it would not be able to stop Waldman from fully exploiting the works (other than potentially prevent Waldman from granting exclusive licenses). At best Playmore has a non-exclusive license, which does not entitle it to prevent Waldman from exploiting the works. As the owner of the copyright in the works, Waldman cannot be stopped from exploiting them because Waldman cannot infringe its own copyright.

Please let me know if you have any questions.

Sincerely,


Jennifer de Wolf Paine